

COUNTY OF YORK, VIRGINIA
Combining Statement of Net Assets
Nonmajor Enterprise Funds
June 30, 2005

	<u>York Sanitary District</u>	<u>Water Enterprise</u>	<u>Solid Waste</u>	<u>Water Utility</u>	<u>Sanitary District No. 2</u>	<u>Total</u>
ASSETS						
Current assets:						
Cash and temporary investments	\$ 152	\$ -	\$ 261,212	\$ 531,936	\$ -	\$ 793,300
Accounts receivable	-	-	407,612	86,293	-	493,905
Allowance for uncollectible accounts	-	-	(18,799)	(1,938)	-	(20,737)
Interest receivable	-	-	463	1,083	-	1,546
Due from other funds	-	-	901	-	-	901
Due from component unit - School Division	-	-	639	-	-	639
Prepaid expenses	-	-	12,738	3,862	-	16,600
Total current assets	<u>152</u>	<u>-</u>	<u>664,766</u>	<u>621,236</u>	<u>-</u>	<u>1,286,154</u>
Noncurrent assets:						
Deferred charges	-	-	76,645	-	-	76,645
Less accumulated amortization	-	-	(20,440)	-	-	(20,440)
Nondepreciable capital assets:						
Land	37,916	43,394	430,852	-	251,854	764,016
Construction in progress	-	-	20,000	801,157	-	821,157
Depreciable capital assets:						
Buildings and improvements	783,982	-	1,821,080	-	2,699,159	5,304,221
Infrastructure	2,270,362	838,238	163,209	2,728,443	20,054,464	26,054,716
Equipment	446,216	53,078	51,246	-	474,025	1,024,565
Vehicles	-	-	605,281	-	-	605,281
Less accumulated depreciation	(2,354,750)	(456,534)	(1,502,377)	(278,518)	(13,267,565)	(17,859,744)
Total noncurrent assets	<u>1,183,726</u>	<u>478,176</u>	<u>1,645,496</u>	<u>3,251,082</u>	<u>10,211,937</u>	<u>16,770,417</u>
Total assets	<u>\$ 1,183,878</u>	<u>\$ 478,176</u>	<u>\$ 2,310,262</u>	<u>\$ 3,872,318</u>	<u>\$ 10,211,937</u>	<u>\$ 18,056,571</u>
LIABILITIES						
Current liabilities:						
Accounts payable	\$ -	\$ -	\$ 301,219	\$ 19,642	\$ -	\$ 320,861
Deposits payable	-	-	-	5,000	-	5,000
Salaries, taxes and benefits payable	-	-	54,462	17,675	-	72,137
Due to other funds	-	-	648,967	-	-	648,967
Accrued interest payable	-	-	8,037	-	-	8,037
Capital leases - current	-	-	150,000	-	-	150,000
Closure costs - current	-	-	60,000	-	-	60,000
Compensated absences -current	-	-	800	-	-	800
Total current liabilities	<u>-</u>	<u>-</u>	<u>1,223,485</u>	<u>42,317</u>	<u>-</u>	<u>1,265,802</u>
Noncurrent liabilities:						
Capital leases - net current	-	-	1,055,000	-	-	1,055,000
Closure costs - net current	-	-	88,131	-	-	88,131
Compensated absences - net current	-	-	20,099	2,383	-	22,482
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>1,163,230</u>	<u>2,383</u>	<u>-</u>	<u>1,165,613</u>
Total liabilities	<u>-</u>	<u>-</u>	<u>2,386,715</u>	<u>44,700</u>	<u>-</u>	<u>2,431,415</u>
NET ASSETS						
Invested in capital assets, net of related debt	1,183,726	478,176	384,291	3,251,082	10,211,937	15,509,212
Restricted for debt service	-	-	212,717	-	-	212,717
Unrestricted	<u>152</u>	<u>-</u>	<u>(673,461)</u>	<u>576,536</u>	<u>-</u>	<u>(96,773)</u>
Total net assets	<u>1,183,878</u>	<u>478,176</u>	<u>(76,453)</u>	<u>3,827,618</u>	<u>10,211,937</u>	<u>15,625,156</u>
Total liabilities and net assets	<u>\$ 1,183,878</u>	<u>\$ 478,176</u>	<u>\$ 2,310,262</u>	<u>\$ 3,872,318</u>	<u>\$ 10,211,937</u>	<u>\$ 18,056,571</u>